

WAUKESHA COUNTY, WISCONSIN
COMBINED STATEMENT OF CASH FLOWS -
ALL PROPRIETARY FUND TYPES
AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2001

	Proprietary Fund Types		Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government
Cash Flows From Operating Activities:			
Operating (loss)	\$ (1,389,335)	\$ (2,265,057)	\$ (3,654,392)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:			
Depreciation	1,818,274	2,531,027	4,349,301
Non-operating income	1,102,893		1,102,893
(Increase) Decrease in assets:			
Accounts receivable	(104,234)	(7,160)	(111,394)
Due from other governments	(273,482)	138,888	(134,594)
Due from other funds			
Inventories	(18,696)	(8,100)	(26,796)
Prepaid items			
Advances to other funds		(500,000)	(500,000)
Deferred debits	(3,216,441)		(3,216,441)
Increase (Decrease) in liabilities:			
Vouchers payable	(47,796)	168,841	121,045
Accrued compensation	4,027	31,165	35,192
Due to other governments		5,748	5,748
Other liabilities	44,245	76,770	121,015
Insurance reserve		(169,940)	(169,940)
Other deferred revenues	(1,381,562)		(1,381,562)
Total Adjustments	(2,072,772)	2,267,239	194,467
Net Cash Flows From Operating Activities	(3,462,107)	2,182	(3,459,925)

See notes to financial statements.

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Component Unit	Totals (Memorandum Only) <u>Reporting Entity</u>
\$ (1,479,456)	\$ (5,133,848)
78	4,349,379 1,102,893
135,228	23,834 (134,594)
(3,791)	(3,791) (26,796)
(1,517)	(1,517) (500,000) (3,216,441)
(4,107)	116,938 35,192 5,748
36,916	157,931 (169,940) (1,381,562)
<u>162,807</u>	<u>357,274</u>
<u>(1,316,649)</u>	<u>(4,776,574)</u>

(CONTINUED)

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	Proprietary Fund Types		Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government
Cash Flows From Noncapital Financing Activities:			
General property taxes	\$ 391,454	\$ 974,000	\$ 1,365,454
Grants from HUD			
Operating transfers in	1,076,667	1,000,000	2,076,667
Operating transfers out	(250,000)	(40,000)	(290,000)
Repayment of advance to other funds	(92,944)	(88,241)	(181,185)
Advances from other funds	1,124,687		1,124,687
Net Cash Flows From Noncapital Financing Activities	<u>2,249,864</u>	<u>1,845,759</u>	<u>4,095,623</u>
Cash Flows From Capital And Related Financing Activities:			
Disposal of fixed assets	9,009	489,554	498,563
Acquisition of fixed assets*	(1,390,191)	(2,908,672)	(4,298,863)
Donations	6,332		6,332
Capital contributions	1,287,960		1,287,960
Interest and fiscal charges paid	(47,238)	(55,787)	(103,025)
Net Cash Flows From Capital And Related Financing Activities:	<u>(134,128)</u>	<u>(2,474,905)</u>	<u>(2,609,033)</u>
Cash Flows From Investing Activities:			
Investment income	365,737	695,871	1,061,608
Prior year adjustments			
Net Cash Flows From Investing Activities	<u>365,737</u>	<u>695,871</u>	<u>1,061,608</u>
Net Increase In Cash and Investments	(980,634)	68,907	(911,727)
Cash and Investments At Beginning Of Year	<u>14,985,335</u>	<u>12,758,985</u>	<u>27,744,320</u>
Cash and Investments At End Of Year	<u>\$ 14,004,701</u>	<u>\$ 12,827,892</u>	<u>\$ 26,832,593</u>
Reconciliation of Cash and Investments to Balance Sheet Accounts:			
Cash and investments	\$ 14,004,701	\$ 12,565,321	\$ 26,570,022
Restricted cash and investments		262,571	262,571
Total Cash and Investments	<u>\$ 14,004,701</u>	<u>\$ 12,827,892</u>	<u>\$ 26,832,593</u>

* There were (\$80,697) of Enterprise non-cash contributions of fixed assets during the year.

* There were \$401,917 of Internal Service non-cash contributions of fixed assets during the year.

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Component Unit	Totals (Memorandum Only) Reporting Entity
\$ 1,477,721	\$ 1,365,454 1,477,721 2,076,667 (290,000) (181,185) 1,124,687
<u>1,477,721</u>	<u>5,573,344</u>
	498,563 (4,298,863) 6,332
	<u>(103,025)</u>
	<u>(3,896,993)</u>
21,811 (521) <u>21,290</u>	1,083,419 (521) <u>1,082,898</u>
182,362	(729,365)
<u>406,514</u>	<u>28,150,834</u>
<u>\$ 588,876</u>	<u>\$ 27,421,469</u>
\$ 588,876	\$ 27,158,898 262,571
<u>\$ 588,876</u>	<u>\$ 27,421,469</u>

(CONCLUDED)